

80-02 Kew Gardens Road Suite 1030 Kew Gardens, New York 11415 Telephone: 212-981-8440 Facsimile: 888-442-0284 www.lipsiuslaw.com

ALEXANDER J. SPERBER

DIRECT LINE: (212) 981-8449 Email: asperber@lipsiuslaw.com

March 7, 2024

VIA ECF

Honorable Paul A. Engelmayer United States District Court Southern District of New York 40 Foley Square, Room 2201 New York, NY 10007

> Re: Kitchen Winners NY Inc. v. Rock Fintek LLC Case No. 22-cv-05276-PAE

Dear Judge Engelmayer:

This firm represents Plaintiff/Counterclaim-Defendant Kitchen Winners NY Inc., as well as Third-Party Defendants Adorama Inc. and Joseph Mendlowitz (collectively, "Defendants") in the above-referenced matter. The Defendants respectfully submit this Letter Response to Defendant/Counterclaim and Third-Party Plaintiff Rock Fintek LLC's ("Rock Fintek") Letter Motion to Seal (ECF 142.)

Defendants have no objection to Rock Fintek's request for an Order that Rock Fintek's bank records (ECF 141-20 through ECF 141-30), submitted by Defendants in support of their respective motions for summary judgment, should remain under seal, or, in the alternative, Rock Fintek will provide the Court with redacted versions of those records to be placed in the public docket, while the unredacted versions remain a part of the record.

However, Defendants would like to take the opportunity to explain why they filed Rock Fintek's unredacted bank records as part of their motions. Aside from the burdensomeness of redacting the irrelevant portions of the bank records, Defendants were concerned that heavily redacted documents would take away from the context of the transactions and would be difficult and confusing for the Court to parse. Further, Defendants thought that it was important that unredacted versions of important documents such as these be made a part of the record in this case.

We thank the Court for its continued attention to this matter.

LIPSIUS-BENHAIM LAW, LLP March 7, 2024 Judge Paul A. Engelmayer Page 2

Respectfully submitted,

LIPSIUS-BENHAIM LAW, LLP

Alexander J. Sperber

Alex N